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RESPONSE UNDER 37 C.F.R. § 1.116  
EXPEDITED PROCEDURE  
TECHNOLOGY CENTER 2176

Attorney Docket No. 09792909-5310

PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:	)	Group Art Unit: 2176
Shinji Negishi et al.	)	Examiner: Robert Stevens
Application No. 10/052,171	)	
Filed: January 17, 2002	)	
For: CONVERSION APPARATUS AND	)	
METHOD, ACCOUNTING METHOD,	)	
AND SCRIPT CONVERSION	)	
SYSTEM AND METHOD	)	

MAIL STOP AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO JULY 31, 2006 OFFICE ACTION**

Dear Sir:

Pursuant to 37 C.F.R. § 1.116, this Response is submitted in response to the Final Office Action mailed July 31, 2006. Applicants respectfully request reconsideration of the application and allowance of the pending claims.